प्रथम अपीलीय प्राधिकारी का कार्यालय
OFFICE OF THE FIRST APPELLATE AUTHORITY
केन्द्रीकृत प्रसंस्करण केन्द्र,
CENTRALIZED PROCESSING CENTER,
48/1 और 48/2, प्रेस्टीज अल्फा, बेराटेना अग्रहारा,
48/1 & 48/2, PRESTIGE ALPHA, BERATENA AGRAHARA,
इलेक्ट्रॉनिक सिटी (पोस्ट), होसुर रोड, बेंगलुरु - 560 500।
ELECTRONIC CITY (POST), HOSUR ROAD, BENGALURU – 560 500.
SHRI SUDHEENDRA KUMAR,
JOINT DIRECTOR OF INCOME TAX (UNIT-4),
CENTRALIZED PROCESSING CENTER, BENGALURU.

F.NO.RTI/APPEAL/03/ 2024-25 **Dated: 20.05.2024.**

1	Name and Address of the Appellant	ADV.GANESH SHRIRANG SATARKAR, Shivneri, Gate No 153, Mane Mala, Satara Road At Post Pharandwadi, Tal-Phaltan, Dist-Satara, Pin:415523.
2	Name and details of CPIO appealed against	Sh. B. Vaidyanath Income Tax Officer & CPIO, CPC, Bengaluru.
3	Details of original RTI Application	Application for Information under Section 6(1) of the RTI Act, 2005 received in this office on 26.02.2024, 27.02.2024 & 28.02.2024.
4	Information sought in the RTI Application	As detailed in the order below.
5	Details of information furnished by the CPIO, CPC, Bangalore	Information furnished by the CPIO vide order in RTI Request No. DGITS/R/T/24/00209, DGITS/R/T/24/00210, DGITS/R/T/24/00213 & DGITS/R/T/24/00257 dated-04.03.2024.
6	Date of RTI Appeal (s)	27.04.2024
7	Date of receipt of RTI Appeal	27.04.2024

ORDER UNDER SECTION 19(1) OF THE RTI ACT, 2005

The Appellant filed an application under the RTI Act, 2005 which was received in this office on 26.02.2024, 27.02.2024 & 28.02.2024. seeking the following information.

Sl. No.	*Request*
1.	*we are applying Registered e-Return Intermediaries (ERI) in income tax department website but income tax department is not process My application ERI last four month hence various problem create me and various people on behalf work me my clients for tax preparation returns file My application ERI Id - 880010100024156 income tax department is not process my ERI application why not my application process give me information my status.*

2. It is seen that that the CPIO had responded to the application vide order dated 04.03.2024 under Section 7(1) of the RTI Act, in RTI Request No. DGITS/R/T/24/00209, DGITS/R/T/24/00210, DGITS/R/T/24/00213 & DGITS/R/T/24/00257. Relevant portion of the order is reproduced below:

> *"RTI Application transferred to ADG(Systems)-3, New Delhi : On perusal of the application, it is seen that the information sought for by the applicant is likely to be available with the ADG(Systems)-3, New Delhi. Hence, the application is transferred to the ADG(Systems)-3, O/o DGIT (Systems), ARA Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi 110 055, as per the provisions of Section 6(3) of the RTI Act. As there is no provision in the RTI-MIS website to transfer the application electronically, the same is being closed here only for statistical purposes. The applicant is requested to pursue the matter with the above Authority for seeking information."*

3. Further, the appellant has filed the instant appeal on the ground of "Provided Incomplete, Misleading or False Information". The relevant portion of the text of appeal is reproduced below.

> *"YOU ARE GIVEN ME ANSWER IT IS ISSUE OF INTERNAL APRROVEL(OFFICAL LETTER)and you are income tax side Your request is in process with ITD for verification. Pending for Approval with Process will take 10-12 working days. You are saying last six month. why you are not my application last six month and you are say in website process will taken in 10-12 working days. why you are income tax department a false statement made with deliberate intent to deceive; an intentional untruth and me to create a false or misleading impression.*
> *you are directly tell me. you are not process you application and you are not eligible. i am already eligible and all done Processes by NSDL and PROTEN all fault internal management of income tax department. otherwise i am understanding all income tax department website miss guide to all."*

4. <u>The appeal is adjudicated as under</u>:

4.1 On perusal of the order of CPIO it is seen that the appellant has filed 4 RTI application seeking the same information regarding processing of his e-Return Intermediaries (ERI) application. In response, the CPIO has held that the information sought for by the appellant is not within the purview of CPC, Bengaluru and is likely to be available with ADG(Systems)-3, New Delhi. The CPIO has transferred all the Four RTI application u/s 6(3) of the RTI Act 2005 to the ADG(Systems)-3, New Delhi vide letter in F. No. RTI/ Feb/41 to 43A /2023-24 dated 01.03.2024 and a copy is marked to the appellant also. The appellant is reiterating the same request in the four appeals on 27.04.2024.

4.2 Further it is also noticed that the CPIO has passed the order and communicated it on 04.03.2024. The appellant has filed the appeal on 27.04.2024, i.e after the due date available for filing the appeal. The appeal ought to have been filed within 30 days from the date of order of the CPIO. Hence the appeal is beyond the prescribed time limit and is liable to be rejected.

4.3 Be it as it maybe, the appellant had come under RTI seeking fast processing e-Return Intermediaries (ERI) application. The CPIO has responded to the appellant that the information sought for by the applicant is likely to be available with the ADG(Systems)-3, New Delhi and also forwarded the application of the appellant to the concerned CPIO under intimation to the appellant.

4.4 It is pertinent to mention that the scope of the RTI Act is limited to adjudication by the First Appellate Authority as to whether the CPIO has provided a reply to the appellant under RTI Act.

5. Conclusion:

5.1. At the outset, the CPIO has transferred the applications to the ADG(Systems)-3, New Delhi and as such there is no order passed on the merits on the application of the appellant. The appellant has sought the same information in four applications and has filed four appeals on the same issue. In all these cases there is no order of the CPIO on merits and the appellant was only informed about the transfer of his application to the concerned unit. In view of the above the appeal of the assessee being devoid of any merits is dismissed. Further the appeal filed is beyond the prescribed time limit and the appellant has not furnished any reasons for the delay in filing the appeal. Accordingly, it is held that the grounds of appeal are devoid of merits and the appeals stands dismissed.

6. An appeal against the above order lies with the Central Information Commission (CIC), Room No.307, 2nd Floor, 'B' Wing, August Kranti Bhavan, Bhikaji Cama Place, New Delhi – 110 066. The appeal, if any, is to be preferred within 90 days from the date of receipt of this order.

Sd/-

(सुधीन्द्र कुमार) / (Sudheendra Kumar)
संयुक्त आयकर निदेशक/ Joint Director of Income Tax
यूनिट-4 & प्रथम अपीलीय प्राधिकारी/Unit-4& First Appellate Authority
केंद्रीय प्रसंस्करण केंद्र, बेंगलुरु/ CPC,Bengaluru.

Copy to:

1. ADV.GANESH SHRIRANG SATARKAR,
Shivneri, Gate No 153, Mane Mala,
Satara Road At Post Pharandwadi,
Tal-Phaltan, Dist-Satara, Pin:415523.

2. The CPIO (CPC), Bengaluru.

(सुधीन्द्र कुमार) / (Sudheendra Kumar)
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